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*Attorneys for Defendants Carol and Stanley Nelson*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION  
CORPORATION,

Plaintiff-Applicant,

v.

BERNARD L. MADOFF INVESTMENT  
SECURITIES LLC,

Defendant.

Adv. Pro. No. 08-1789 (SMB)

SIPA LIQUIDATION

(Substantively Consolidated)

In re:

BERNARD L. MADOFF,

Debtor.

IRVING H. PICARD, Trustee for the Liquidation of  
Bernard L. Madoff Investment Securities LLC

Plaintiff,

v.

CAROL NELSON, individually and as joint tenant; and  
STANLEY NELSON, individual and as joint tenant,

Defendants.

Adv. Pro. No. 10-04377 (SMB)

**CAROL AND STANLEY NELSON'S AMENDED RULE 26 DISCLOSURE**

Carol and Stanley Nelson, by and through their attorneys, pursuant to Rule 26 of the Federal Rules of Civil Procedure, Rule 7026 of the Federal Rules of Bankruptcy Procedure, and the Local Rules of this Court, makes the following amended disclosure:

(A) The name and, if known, the address and telephone number of each individual likely to have discoverable information that the disclosing party may use to support its claims or defenses, unless solely for impeachment, identifying the subjects of the information:

Richard Oppenheim of Richard Oppenheim Associates, Inc., 1 Bethany Road, Hazlet, New Jersey 07730, is the accountant who prepared Defendants' tax returns based upon Madoff statements that Defendants turned over to him on an annual basis. He would have knowledge of the amount of taxes Defendants paid each year on the short term capital gains that Madoff attributed to them.

Dated: February 10, 2016

**CHAITMAN LLP**

By: /s/ Helen Davis Chaitman  
Helen Davis Chaitman, Esq.

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*Attorneys for Defendants Carol Nelson  
and Stanley Nelson*

**CERTIFICATE OF SERVICE**

I hereby certify that on February 10, 2016, a true and correct copy of the foregoing was served via electronic mail upon:

BAKER & HOSTETLER  
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Dated: New York, New York  
February 10, 2016

/s/ Helen Davis Chaitman